



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

August 18, 2010

Ms. Wanwen Su  
China Logistics, Inc.  
Suite 910, Yi An Plaza  
33 Jian She Liu Road  
Guangzou, P.R.China 510000

**Re: China Logistics, Inc.**  
**Form 10-K for the year ended December 31, 2009**  
**File No. 1-10559**

Dear Ms. Su:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody  
Accounting Branch Chief